

Proviso :
When levy to be
made in certain
counties.

Sheriffs in such
counties to
attend for col-
lection of taxes
in March.

Notice to be
given.

How taxes due
and unpaid
collected.

If party charged
have sufficient
personal prop-
erty sheriff to
seize and sell.

No insolvents
credited to
Sheriff unless
allowed by
Commissioners.
How insolvents
allowed.

List of insolvents
to be recorded
and copy sent to
Auditor.

List of insolvents
and dead or
removed delin-
quents to be
posted at court
house door, and
in each town-
ship.

Commissioners
may order publi-
cation in news-
paper.

is made on real or personal property: *Provided*, that the sheriffs of the counties mentioned in chapter one hundred and fifty of the laws of one thousand eight hundred and eighty-three, as amended by subsequent acts, shall not levy on property or sell the same under execution until after the fifteenth day of March. The sheriffs of said counties or their regular authorized deputies shall attend one day during the month of March before the fifteenth day of said month at one or more places in each township for the purpose of collecting the taxes which still remain unpaid, of which ten days' notice shall be given by advertisement at three or more public places and in a newspaper, if one be published in the county. No costs shall accrue or fees be collected by the sheriffs of said counties except in cases of actual levy or advertisement and sale of property, as prescribed in this proviso.

SEC. 37. Whenever the taxes shall be due and unpaid, the sheriff shall immediately proceed to collect them, as follows :

(1) If the party charged have personal property of a value equal to the tax charged against him the sheriff shall seize and sell the same as he is required to sell other property under execution.

(2) And no tax due from insolvents shall be credited to the sheriff in the settlements with the auditor, except such as shall be allowed by the board of commissioners, a list whereof, containing the names and amounts, and subscribed by the sheriff, shall be returned by the sheriff to the board of commissioners, and the same shall be allowed only on his making oath that he has been at the dwelling house or usual abode of each of the taxpayers, and could not there or elsewhere in the county find property wherewith to discharge his taxes or such part thereof as is unpaid, and that the persons contained in the list were insolvent at and during the time when by law he ought to have endeavored to collect the taxes. Such list shall be recorded in the commissioner's docket, and a copy thereof shall be returned to the auditor of the State on or before the day of the settlement of the sheriff with the treasurer.

SEC. 38. Whenever any sheriff or tax collector shall be credited on settlement with any tax or taxes by him returned as insolvent, dead or removed, he shall forthwith make publication at the court house door of a complete list of the names of such insolvent, dead or removed delinquents, with the amount of the tax due from each, and the sum total so credited, and at least one public place in each township a list of such delinquents of said township. Such complete list, by the order of the board of commissioners, may also be published in any newspaper printed in